119	in a general rate case or other appropriate commission proceeding, include in the energy
120	utility's retail rates the state's share of costs:
121	(i) relevant to that proceeding;
122	(ii) incurred by the energy utility in implementing the approved resource decision; and
123	(iii) up to the projected costs specified in the commission's order issued under Section
124	54-17-402.
125	(b) Except to the extent that the commission issues an order under Section 54-17-404,
126	any increase from the projected costs specified in the commission's order issued under Section
127	54-17-402 shall be subject to review by the commission as part of a rate hearing under Section
128	54-7-12.
129	(c) If the commission approves a request for approval of rural gas infrastructure
130	development under Section 54-17-402, the commission may approve the inclusion of rural gas
131	infrastructure development costs within the gas corporation's base rates if:
132	(i) the inclusion of those costs will not increase the base distribution non-gas revenue
133	requirement by more than 2% in any $\hat{\mathbf{H}} \rightarrow [\underline{\mathbf{one year during a rolling}}] \leftarrow \hat{\mathbf{H}}$ three-year period;
134	(ii) the distribution $\hat{\mathbf{H}} \rightarrow [\underline{\mathbf{of}}] \leftarrow \hat{\mathbf{H}}$ non-gas revenue requirement increase related to the
135	infrastructure development costs under Subsection (1)(c)(i) does not exceed 5% in the
136	aggregate; and
137	(iii) the applicable distribution $\hat{\mathbf{H}} \rightarrow [\underline{\mathbf{of}}] \leftarrow \hat{\mathbf{H}}$ non-gas revenue requirement is the
137a	annual revenue
138	requirement determined in the gas corporation's most recent rate case.
139	(2) (a) Subsequent to the commission issuing an order described in Subsection (2)(a)(i)
140	or (ii), the commission may disallow some or all costs incurred in connection with an
141	approved resource decision if the commission finds that an energy utility's actions in
142	implementing an approved resource decision are not prudent because of new information or
143	changed circumstances that occur after:
144	(i) the commission approves the resource decision under Section 54-17-402; or
145	(ii) the commission issues an order to proceed under Section 54-17-404.
146	(b) In making a determination of prudence under Subsection (2)(a), the commission
147	shall use the standards identified in Section 54-4-4.
148	(3) Notwithstanding any other provision of this chapter, the commission may disallow
149	some or all of the costs incurred by an energy utility in connection with an approved resource

- 5 -